

Facility Name & ID Number Oakwood Estate

0033712 Report Period Beginning: 07/01/2004 Ending: 06/30/2005

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4	16	Intermediate/DD	16	5,840	4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	16	TOTALS	16	5,840	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 Patient Days by Level of Care and Primary Source of Payment			5 Total
		2 Medicaid Recipient	3 Private Pay	4 Other	
8	SNF				8
9	SNF/PED				9
10	ICF				10
11	ICF/DD	5,237			5,237
12	SC				12
13	DD 16 OR LESS				13
14	TOTALS	5,237			5,237

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 89.67%

D. How many bed-hold days during this year were paid by the Department?

118 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES NO

I. On what date did you start providing long term care at this location?

Date started 08/15/1988

J. Was the facility purchased or leased after January 1, 1978?

YES Date _____ NO

K. Was the facility certified for Medicare during the reporting year?

YES NO If YES, enter number of beds certified _____ and days of care provided _____

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year? YES NO

Tax Year: 06/30/2005 Fiscal Year: 06/30/2005

* All facilities other than governmental must report on the accrual basis.

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Oakwood Estate # 0033712 Report Period Beginning: 07/01/2004 Ending: 06/30/2005

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclassification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	40,305	1,970	1,290	43,565	(23)	43,542		43,542		1
2	Food Purchase		29,812		29,812		29,812		29,812		2
3	Housekeeping		1,640		1,640		1,640		1,640		3
4	Laundry		802		802		802		802		4
5	Heat and Other Utilities			17,545	17,545		17,545		17,545		5
6	Maintenance	14,346	483	3,624	18,453	(29)	18,424		18,424		6
7	Other (specify):*										7
8	TOTAL General Services	54,651	34,707	22,459	111,817	(52)	111,765		111,765		8
	B. Health Care and Programs										
9	Medical Director			671	671		671		671		9
10	Nursing and Medical Records	25,240	4,849		30,089	(1,555)	28,534		28,534		10
10a	Therapy	215,808		1,468	217,276	(115)	217,161		217,161		10a
11	Activities		2,713		2,713	169	2,882		2,882		11
12	Social Services	41,355	38	2,672	44,065	(2,284)	41,781		41,781		12
13	CNA Training					4,043	4,043		4,043		13
14	Program Transportation		3,248		3,248	(4,041)	(793)	(793)	(1,586)		14
15	Other (specify):*					(4)	(4)		(4)		15
16	TOTAL Health Care and Programs	282,403	10,848	4,811	298,062	(3,787)	294,275	(793)	293,482		16
	C. General Administration										
17	Administrative	10,855			10,855	(13,312)	(2,457)		(2,457)		17
18	Directors Fees										18
19	Professional Services			2,155	2,155		2,155		2,155		19
20	Dues, Fees, Subscriptions & Promotions			1,855	1,855		1,855	(311)	1,544		20
21	Clerical & General Office Expenses	30,162	3,762		33,924		33,924		33,924		21
22	Employee Benefits & Payroll Taxes			109,707	109,707	13,283	122,990		122,990		22
23	Inservice Training & Education			503	503		503		503		23
24	Travel and Seminar			440	440		440	(256)	184		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			8,643	8,643		8,643		8,643		26
27	Other (specify):* See Schedule			5,745	5,745	(5,906)	(161)		(161)		27
28	TOTAL General Administration	41,017	3,762	129,048	173,827	(5,935)	167,892	(567)	167,325		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	378,071	49,317	156,318	583,706	(9,774)	573,932	(1,360)	572,572		29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number

Oakwood Estate

#0033712

Report Period Beginning:

07/01/2004

Ending:

06/30/2005

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			18,676	18,676		18,676		18,676			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds			2,493	2,493		2,493		2,493			34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			21,169	21,169		21,169		21,169			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation					4,041	4,041	(4,041)				38
39	Ancillary Service Centers					5,733	5,733		5,733			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			36,024	36,024		36,024		36,024			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers			36,024	36,024	9,774	45,798	(4,041)	41,757			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	378,071	49,317	213,511	640,899		640,899	(5,401)	635,498			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

Facility Name & ID Number Oakwood Estate

0033712

Report Period Beginning:

07/01/2004

Ending:

06/30/2005

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(311)	20		25
	Income Taxes and Illinois Personal				
26	Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(5,090)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (5,401)		\$	30

OHF USE ONLY					
48		49	50	51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (5,401)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.	X		\$ 4,041	14	38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$ 4,041		47

Oakwood Estate

ID# 0033712

Report Period Beginning: 07/01/2004

Ending: 06/30/2005

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Offset transportation income	\$ (4,041)	38	1
2	Offset transportation income	(793)	14	2
3	Out-of-state Travel (Board of Directors)	(256)	24	3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(5,090)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Oakwood Estate# 0033712 Report Period Beginning:07/01/2004Ending: 06/30/2005

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	0	0	0	0	0	0	0	0	0	0	0	0	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(793)	0	0	0	0	0	0	0	0	0	0	(793)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(793)	0	0	0	0	0	0	0	0	0	0	(793)	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(311)	0	0	0	0	0	0	0	0	0	0	(311)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(256)	0	0	0	0	0	0	0	0	0	0	(256)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(567)	0	0	0	0	0	0	0	0	0	0	(567)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(1,360)	0	0	0	0	0	0	0	0	0	0	(1,360)	29

Facility Name & ID Number **Oakwood Estate**

0033712

Report Period Beginning: **07/01/2004** Ending: **06/30/2005**

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Apostolic Christian Home for the Handicapped, Inc.	100%	Apostolic Christian Timber Ridge Linden Estate	Morton Morton	Community Residential Services	Morton	Residential Service for the Disabled

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. YES NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Office Rent	\$ 2,493	Apostolic Christian Timber Ridge	100.00%	\$ 2,493	\$ *	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 2,493			\$ 2,493	\$ *	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Oakwood Estate # 0033712 Report Period Beginning: 07/01/2004 Ending: 06/30/2005

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference
						Hours	Percent	Description	Amount	
1	John Knobloch	Chairman	Director	0.00		0.5			\$	1
2	Richard Steffen	Director	Director	0.00		0.5				2
3	Dan Schumacher	Director	Director	0.00		1				3
4	Jerry Christensen	Vice-Chairman	Director	0.00		0.5				4
5	Ron Hodel	Director	Director	0.00		0.5				5
6	Jerry Kieser	Director	Director	0.00		0.5				6
7	Keith Pflum	Sec/ Treasurer	Director	0.00	548	0.5		Travel	78	line 24; col.3
8	Cleve Klopfenstein	Director	Director	0.00		0.5				8
9	Stan Virkler	Director	Director	0.00	473	0.5		Travel	67	line 24; col.3
10	Warren Zahner	Director	Director	0.00	1,337	0.5		Travel	189	line 24; col.3
11										11
12										12
13								TOTAL	\$ 334	13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Oakwood Estate # 0033712 Report Period Beginning: 07/01/2004 Ending: 6/30/2005

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

Name of Related Organization Apostolic Christian Timber Ridge
 Street Address 2125 Veterans Road
 City / State / Zip Code Morton, IL 61550
 Phone Number (309) 266-9781
 Fax Number (309) 266-9768

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6		
1	34	Office Rent	Number of residents	148	148	\$ 24,892	\$ 0	15	\$ 2,493	1
2										2
3	6,10a,17,21	Wages	Direct cost / # of hours	2,299	2299	44,967	44,967	2,299	44,967	3
4										4
5	22	Benefits	Direct cost / # of hours	2,299	2299	10,153	10,153	2,299	10,153	5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 80,012	\$ 55,120		\$ 57,613	25

Facility Name & ID Number Oakwood Estate # 0033712 Report Period Beginning: 07/01/2004 Ending: 06/30/2005

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2	3	4	5	6		7	8	9	10
						Original	Balance				
Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	YES	NO									
A. Directly Facility Related											
Long-Term											
1						\$	\$			\$	1
2											2
3											3
4											4
5											5
Working Capital											
6											6
7											7
8											8
9	TOTAL Facility Related					\$	\$			\$	9
B. Non-Facility Related*											
10											10
11											11
12											12
13											13
14	TOTAL Non-Facility Related					\$	\$			\$	14
15	TOTALS (line 9+line14)					\$	\$			\$	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ _____ Line # _____

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

<p>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</p>																											
1. Real Estate Tax accrual used on 2004 report.		\$	1																								
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	2																								
3. Under or (over) accrual (line 2 minus line 1).		\$	3																								
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	4																								
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	5																								
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	6																								
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	7																								
Real Estate Tax History:																											
Real Estate Tax Bill for Calendar Year:	<table border="1"> <tr><td>2000</td><td>8</td></tr> <tr><td>2001</td><td>9</td></tr> <tr><td>2002</td><td>10</td></tr> <tr><td>2003</td><td>11</td></tr> <tr><td>2004</td><td>12</td></tr> </table>	2000	8	2001	9	2002	10	2003	11	2004	12	<table border="1"> <tr><td colspan="2">FOR OHF USE ONLY</td></tr> <tr><td>13</td><td>FROM R. E. TAX STATEMENT FOR 2004 \$</td><td>13</td></tr> <tr><td>14</td><td>PLUS APPEAL COST FROM LINE 5 \$</td><td>14</td></tr> <tr><td>15</td><td>LESS REFUND FROM LINE 6 \$</td><td>15</td></tr> <tr><td>16</td><td>AMOUNT TO USE FOR RATE CALCULATION \$</td><td>16</td></tr> </table>		FOR OHF USE ONLY		13	FROM R. E. TAX STATEMENT FOR 2004 \$	13	14	PLUS APPEAL COST FROM LINE 5 \$	14	15	LESS REFUND FROM LINE 6 \$	15	16	AMOUNT TO USE FOR RATE CALCULATION \$	16
2000	8																										
2001	9																										
2002	10																										
2003	11																										
2004	12																										
FOR OHF USE ONLY																											
13	FROM R. E. TAX STATEMENT FOR 2004 \$	13																									
14	PLUS APPEAL COST FROM LINE 5 \$	14																									
15	LESS REFUND FROM LINE 6 \$	15																									
16	AMOUNT TO USE FOR RATE CALCULATION \$	16																									

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions,

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Oakwood Estate COUNTY Tazewell

FACILITY IDPH LICENSE NUMBER 0033712

CONTACT PERSON REGARDING THIS REPORT _____

TELEPHONE () _____ FAX #: () _____

A. Summary of Real Estate Tax Costs

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. _____	_____	\$ _____	\$ _____
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ _____	\$ _____

B. Real Estate Tax Cost Allocation:

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used)

C. Tax Bills

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005

Facility Name & ID Number Oakwood Estate# 0033712 Report Period Beginning:07/01/2004 Ending: 06/30/2005**X. BUILDING AND GENERAL INFORMATION:**A. Square Feet: 7,140 B. General Construction Type: Exterior Brick Veneer Frame Wood Frame Number of Stories 1C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable)

Apostolic Christian Timber Ridge (IDPA #0016220) is located adjacent to this property.Type of business: Nursing Home (ICF/DD)Square footage: Land - 1,345,699 sq ft; Building - 50,135 sq ft# of Licensed Beds: 98F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO
If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Nursing Home</u>	<u>91,781</u>	<u>1988</u>	<u>\$ 9,477</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	91,781		\$ 9,477	3

Facility Name & ID Number Oakwood Estate

0033712

Report Period Beginning:

07/01/2004 Ending: 06/30/2005

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37	309--Generator Circuits	2000	\$ 108	\$ 7	15	\$ 7	\$	\$ 40	37
38	308--Carpet	2000	4,866	487	10	487		2,676	38
39	565--Counter tops	2002	425	28	15	28		99	39
40	563--Counter tops	2002	900	60	15	60		210	40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 425,817	\$ 12,160		\$ 12,160	\$	\$ 251,397	70

**Improvement type must be detailed in order for the cost report to be considered complete

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 72,885	\$ 5,717	\$ 5,717	\$	five-twenty	\$ 58,808	71
72	Current Year Purchases	5,409	386	386		7	386	72
73	Fully Depreciated Assets	65,165	414	414		five-fifteen	65,165	73
74	Disposed Assets							74
75	TOTALS	\$ 143,459	\$ 6,517	\$ 6,517	\$		\$ 124,359	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 578,753	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 18,677	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 18,677	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 375,756	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? _____

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34. _____

This amount was calculated by dividing the total amount to be amortized by the length of the lease _____

9. Option to Buy: YES NO Terms: _____ *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? _____

YES NO

16. Rental Amount for movable equipment: \$ _____ Description: _____
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:
Beginning _____
Ending _____

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	_____/2006	\$ _____
13.	_____/2007	\$ _____
14.	_____/2008	\$ _____

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input checked="" type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA <u>80</u></p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input checked="" type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA <u>40</u></p>
--	--	---

B. EXPENSES

ALLOCATION OF COSTS (d)

	Facility			
	1	2	3	4
	Drop-outs	Completed	Contract	Total
1 Community College Tuition	\$	\$	\$	\$
2 Books and Supplies				
3 Classroom Wages (a)		1,904		1,904
4 Clinical Wages (b)		448		448
5 In-House Trainer Wages (c)		770		770
6 Transportation				
7 Contractual Payments				
8 CNA Competency Tests				
9 TOTALS	\$	\$ 3,122	\$	\$ 3,122
10 SUM OF line 9, col. 1 and 2 (e)	\$	3,122		

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	6
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	6

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Staff		Outside Practitioner (other than consultant)		Units	Cost						
			Units of Service	Cost	Units	Cost								
1	Licensed Occupational Therapist		hrs	\$		\$		\$					\$	1
2	Licensed Speech and Language Development Therapist		hrs											2
3	Licensed Recreational Therapist		hrs											3
4	Licensed Physical Therapist		hrs											4
5	Physician Care		visits											5
6	Dental Care		visits											6
7	Work Related Program		hrs											7
8	Habilitation		hrs											8
9	Pharmacy		# of prescripts											9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs											10
11	Academic Education		hrs											11
12	Exceptional Care Program													12
13	Other (specify):													13
14	TOTAL			\$		\$		\$			\$		\$	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

STATE OF ILLINOIS

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Facility Name & ID Number Oakwood Estate

0033712

Report Period Beginning: 07/01/2004

Ending:

06/30/2005

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/2005

(last day of reporting year)

This report must be completed even if financial statements are attached.

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 500	\$ 613,055	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	122,594	1,113,575	3
4	Supply Inventory (priced at 3,520)	3,520	32,600	4
5	Short-Term Investments		4,532,553	5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	2,930	28,169	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Employee & other receivables	192	100,659	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 129,736	\$ 6,420,611	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	71,408	786,391	13
14	Buildings, at Historical Cost	239,519	3,906,866	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	241,557	1,650,838	16
17	Accumulated Depreciation (book methods)	(348,683)	(3,640,609)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	26,269		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(26,269)		20
21	Restricted Funds		3,289,488	21
22	Other Long-Term Assets (specify):			22
23	Other(specify):		20,512	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 203,801	\$ 6,013,486	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 333,537	\$ 12,434,097	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 4,865	\$ 80,606	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	38,042	407,556	30
31	Accrued Taxes Payable (excluding real estate taxes)		1,602	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation	17,320	208,053	34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 60,227	\$ 697,817	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 60,227	\$ 697,817	46
47	TOTAL EQUITY(page 18, line 24)	\$ 273,310	\$ 11,736,280	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 333,537	\$ 12,434,097	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 221,839	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 221,839	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(83,060)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) Donated Capital returned to other facilities	134,317	15
16	Other (describe)	214	16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 51,471	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 273,310	24 *

* This must agree with page 17, line 47.

STATE OF ILLINOIS

Facility Name & ID Number Oakwood Estate

0033712

Report Period Beginning: 07/01/2004

Ending:

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06/30/2005

VII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 553,033	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 553,033	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants	4,041	10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 4,041	23
D. Non-Operating Revenue			
24	Contributions	765	24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 765	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 557,839	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	111,817	31
32	Health Care	298,062	32
33	General Administration	173,827	33
B. Capital Expense			
34	Ownership	21,169	34
C. Ancillary Expense			
35	Special Cost Centers		35
36	Provider Participation Fee	36,024	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 640,899	40
41	Income before Income Taxes (line 30 minus line 40)**	(83,060)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (83,060)	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Oakwood Estate

0033712

Report Period Beginning: 07/01/2004

Ending: 06/30/2005

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

	1	2**	3	4	
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1			\$	\$	1
2					2
3	794	1,076	25,047	23.28	3
4					4
5					5
6					6
7					7
8					8
9					9
10					10
11					11
12					12
13					13
14					14
15	3,498	4,008	40,564	10.12	15
16					16
17	915	915	14,346	15.68	17
18					18
19					19
20	290	560	10,855	19.38	20
21					21
22	207	207	6,004	29.00	22
23	189	189	4,151	21.96	23
24	971	971	20,195	20.80	24
25					25
26					26
27					27
28					28
29	1,799	2,063	41,508	20.12	29
30	18,825	20,690	215,131	10.40	30
31					31
32	17	17	271	15.94	32
33					33
34	27,505	30,696	\$ 378,072 *	\$ 12.32	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	25	\$ 1,290	1-3	35
36	flat fee	234	9-3	36
37				37
38				38
39	flat fee	437	10-3	39
40	13	749	10a-3	40
41	26	1,468	10a-3	41
42				42
43	22	1,574	10a-3	43
44				44
45				45
46	10	1,000	12-3	46
47	7	533	12-3	47
48				48
49	103	\$ 7,285		49

C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50		\$		50
51				51
52				52
53		\$		53

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount		
Ron Messner	Executive Director	0	\$ 2,064	Workers' Compensation Insurance	\$ 8,670	IDPH License Fee	\$		
Helen Schuon	Administrator	0	8,791	Unemployment Compensation Insurance		Advertising: Employee Recruitment			
				FICA Taxes	28,798	Health Care Worker Background Check (Indicate # of checks performed 10)	79		
				Employee Health Insurance	54,938	Illinois Dept. of Professional Regulation	35		
				Employee Meals	15,824	Dues (Chamber, Employers Assn, IHCA)	857		
				Illinois Municipal Retirement Fund (IMRF)*		Subscriptions (journals, news, etc.)	89		
				Employee Physicals	182	Driving Records Verification	168		
				Employee Promotional	954	Secretary of State	5		
				Defined Contribution Pension Plan	17,320	Promotional (flowers/gifts for sick)	311		
				Benefits for Transferred wages	(3,696)	Less: Public Relations Expense	()		
						Non-allowable advertising	()		
						Yellow page advertising	()		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)					\$ 10,855	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 1,544	
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)			\$ 122,990		
Description				Amount					
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)									
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount	
Heinold Banwart, LTD.	Acctg. & Consulting		\$ 2,155			\$	Out-of-State Travel	\$	
							Board of Directors travel	256	
							Administrative travel	0	
							In-State Travel		
							Board of Directors travel	39	
							Administrative travel	145	
							Seminar Expense		
							Less out of state travel	(256)	
							Entertainment Expense	()	
							(agree to Sch. V, line 24, col. 8)		
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)				TOTAL			TOTAL		\$ 184

* Attach copy of IMRF notifications

**See instructions.

Oakwood Estate
 FYE 06/30/2005 #0033712
 Sub schedules

Schedule V - Costs per General Ledger

Lines	Description	Amount
27	Dental costs	5,733
27	Donated Labor	173
27	Miscellaneous	(161)
	Other Expenses	5,745

Schedule V - Reclassifications

Lines	Description	Increase	Decrease
21	Communication equipment rental	-	-
35	Communication equipment rental	-	-
11	Donated labor	173	
4	Donated labor	-	
6	Donated labor	-	
21	Donated labor	-	
10a	Donated labor	-	
12	Donated labor	-	
27	Donated labor		173
38	Medically necessary transportation	4,041	
14	Medically necessary transportation		4,041
13	Nurse aid trainer wages	4,043	
1	Nurse aid trainer wages		23
6	Nurse aid trainer wages		29
10	Nurse aid trainer wages	1,555	
10a	Nurse aid trainer wages		115
11	Nurse aid trainer wages		4
12	Nurse aid trainer wages		2,284
15	Nurse aid trainer wages		4
17	Nurse aid trainer wages		29
17	Reclassify Disability Pay		13,283
22	Reclassify Disability Pay	13,283	
39	Dental costs	5,733	
27	Dental costs		5,733
		<u>27,273</u>	<u>27,273</u>

Schedule V, Line 39 - Ancillary Service Centers

Dental costs for 36 visits	\$ 5,733
----------------------------	----------

Schedule VI B - Non-paid workers

Lines	Description	Amount
31	Donated Labor	\$ 173
	Department	Time in Hours Time in Dollars
	Activities	31.50 173
	Laundry	- -
	Maintenance	- -
	Office	- -
	PT/OT	- -
	Social Service Programs	- -
	Totals	<u>31.50 \$ 173</u>

Schedule VII - Compensation Received From Other Nursing Homes

Stan Virkler - \$473 - reimbursement of travel expenses received from Apostolic Christian Timber Ridge & Linden Estate	
Keith Pflum - \$548 - reimbursement of travel expenses received from Apostolic Christian Timber Ridge & Linden Estate	
Warren Zahner - \$1337 - reimbursement of travel expenses received from Apostolic Christian Timber Ridge & Linden Estate	

Sch. XV - Balance Sheet, Line 22; Other Long-Term Assets

Investment in Related Entities	-
--------------------------------	---

Sch. XVII - Income Statement, Line 28; Other Revenue

Developmental training	416,222
Farm Income	950
Insurance Proceeds	920
Employee Meals	6,186
	<u>424,278</u>

Sch. XVII - Income Statement, Line 41 - Income Before Taxes

Income before taxes per cost report	(83,060)
Income from related parties	670,257
Estimated excess for year, Form 990, p.1, line 18	587,197

Sch. XVIII - A. Staffing and Salary Costs

Sch. V. Cost Center Expenses, Column 1, Row 45	378,071
Sch. XVIII - A. Staffing and Salary Costs, Column 3, Row 34	(378,072)
Variance	<u>(1)</u>

Schedule XIX, D - Employee Benefits and Payroll Taxes - FICA calculation

Salaries, Sch V, Line 45, Col 1	378,071
Add Prior Year PTO Accrual at 06/30/04	23,911
Less Current Year PTO Accrual at 06/30/05	(21,977)
Less: Section 125 Wages not applicable to FICA taxes	(15,548)
Less: Wages over FICA taxation limit of \$90k SS Wages (\$0 x 6.2%/7.65%)	-
Add ACCS Wages	-
Add wages included in employee meal calculation	9,512
Cash basis salaries	373,969
FICA rate	7.650%
Calculated FICA	28,609
FICA per Sch XIX	28,798
Unknown variance	(189)

Sch. XX - General Information

12. Nurse Aide Trainer Wages:	
	Administrator 29
	Therapy / PT / OT 115
	Activities Director 4
	Day Program 4
	Head Cook 23
	Maintenance 29
	Nursing 1,555
	Soc. Serv. / QMRP 2,284
	<u>4,043</u>

14. A portion of office space is allocated to related entities based on number of beds.

16. Out of State Travel

Administration

Board of Directors

Stan Virkler	67
Warren Zahner	189
	<u>256</u>

Nursing

Total Out of State Travel

256

Cell: A5
Comment: Done
2004

Cell: F5
Comment: Done
2004

Cell: J5
Comment: Done
2004

Cell: F7
Comment: Done
2004

Cell: F18
Comment: Done
2004

Cell: F32
Comment: Done
2004

Cell: J34
Comment: Done
2004

Cell: A41
Comment: Done
2004

OAKWOOD ESTATE #0033712

ATTACHMENT TO SCHEDULE VII A

Related Organizations:

Apostolic Christian Timber Ridge, Morton, IL #0016220

Linden Estate, Morton, IL #0039305

Board of Directors for Apostolic Christian Timber Ridge, Oakwood Estate, and Linden Estate:

John Knobloch, Chairman

Jerry Christensen, Vice Chairman

Keith Pflum, Secretary/ Treasurer

Ron Hodel, Director

Jerry Kieser, Director

Cleve Klopfenstein, Director (term began 03/31/2005)

Daniel Schumacher, Director

Richard Steffen, Director (term ended 03/31/2005)

Stan Virkler, Director

Warren Zahner, Director

Note: The Board members are identical for all three organizations.

No members of the Board of Directors provided direct services to any of the nursing homes. No Board members have ownership in an entity that conducted business transactions with any of these nursing homes.

OAKWOOD ESTATE

#0033712

	Pioneer Park	PARC	Van-Pioneer Park	Cost per Trip	Cost per Day		Total Cost per Year	Less Depreciation	Reallocation Amounts	Sch. V Col. 7 Line #	Schedule for Reallocation
Trips per Day	2	2	1								
Miles per trip	40	40	40								
Gas/Depreciation Price per Mile	\$0.65	\$0.75	\$0.35								
Hours per trip	1 1/4	1 1/4	1 1/4								
Attendant Wages	\$8.50	\$8.50									
Driver Wages	\$12.75	\$12.75	\$10.50								
Gas & Depreciation	\$ 26.00	\$ 30.00	\$ 14.00	\$ 70.00	\$ 126.00	51.34%	-	#VALUE!	#VALUE!	14	Sch. VI Ln. 29
Depreciation					\$ -				#VALUE!	Sch XI (F)	Sch. VI Ln. 29
Driver Wages	\$ 15.94	\$ 15.94	\$ 13.13	\$ 45.01	\$ 76.89	31.33%	-	-	-	6	Sch. VI Ln. 1
Attendant Wages	\$ 10.63	\$ 10.63	\$ -	\$ 21.26	\$ 42.52	17.33%	-	-	-	10	Sch. VI Ln. 29
Total	<u>\$ 52.57</u>	<u>\$ 56.57</u>	<u>\$ 27.13</u>	<u>\$ 136.27</u>	<u>\$ 245.41</u>		<u>\$0.00</u>		<u>#VALUE!</u>		

Cell: I14

Comment: msteffen:
from transportation income

AIDE CLASSES

OAKWOOD ESTATE #0033712

From: 07/01/2004 to 06/30/2005

CLASS DATE

	# of	TR				# of	OE				# of	LE				# of	CILA				
		CLASS		OJT			CLASS		OJT			CLASS		OJT			CLASS		OJT		
		Students	Hrs	Wages	HRS		Wages	Students	Hrs	Wages		HRS	Wages	Students	Hrs		Wages	HRS	Wages	Students	Hrs
completed	42	27	1,080	\$ 9,180.00	2160	\$ 18,360.00	4	160	\$ 1,360.00	320	\$ 2,720.00	4	160	\$ 1,360.00	320	\$ 2,720.00	7	280	\$ 2,380.00	560	\$ 4,760.00
still enrolled, not complete	30	25	559	\$ 4,751.50	1118	\$ 9,503.00	2	64	\$ 544.00	128	\$ 1,088.00	1	17	\$ 144.50	34	\$ 289.00	2	74	\$ 629.00	148	\$ 1,258.00
dropouts	26	25	246	\$ 2,091.00	492	\$ 4,182.00	0	0	\$ -	0	\$ -	0	0	\$ -	0	\$ -	1	18	\$ 153.00	36	\$ 306.00
			\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Total	2658	77	1885	\$ 16,022.50	3770	\$ 32,045.00	6	224	\$ 1,904.00	448	\$ 3,808.00	5	177	\$ 1,504.50	354	\$ 3,009.00	10	372	\$ 3,162.00	744	\$ 6,324.00

WAGES

Hours

Classification	Hours	Hourly Rate	Wages	Hours/Class	# of Classes	WAGES				Hours				
						TR	OE	LE	CILA	TR	OE	LE	CILA	
Aggression Management	QMRP - Don Bowers	12q	30 \$ 16.56	\$ 496.80	6	5	352.32	41.87	33.08	69.53	21.28	2.53	2.00	4.20
Nutrition	Dietary Manager - Lori Brittain	1	15 \$ 18.42	\$ 276.30	3	5	195.95	23.28	18.40	38.67	10.64	1.26	1.00	2.10
Nursing 1 class	ADON - Marcella Chapman	10	20 \$ 22.40	\$ 448.00	4	5	317.71	37.75	29.83	62.70	14.18	1.69	1.33	2.80
ISP Development	QMRP - Theresa Duhs	12q	20 \$ 16.70	\$ 334.00	4	5	236.87	28.15	22.24	46.74	14.18	1.69	1.33	2.80
On the Job Trainer - RN	RN Instructor - Inge Flinn	10	924 \$ 19.00	\$ 17,556.00			12,450.36	1,479.51	1,169.08	2,457.05	655.28	77.87	61.53	129.32
Environmental Safety	Maintenance - Gary Folkerts	6	15 \$ 23.18	\$ 347.70	3	5	246.58	29.30	23.15	48.66	10.64	1.26	1.00	2.10
Community Integration	Day Program - Kevin Pilger	15	3 \$ 17.66	\$ 44.15	0.5	5	31.31	3.72	2.94	6.18	1.77	0.21	0.17	0.35
Community Integration	Activities - Ed Chism	11	3 \$ 17.65	\$ 44.13	0.5	5	31.29	3.72	2.94	6.18	1.77	0.21	0.17	0.35
Community Integration	RSD - Evie Mogler	12r	3 \$ 20.11	\$ 50.28	0.5	5	35.65	4.24	3.35	7.04	1.77	0.21	0.17	0.35
Community Integration	RSD - Jenny Grow	12r	3 \$ 16.50	\$ 41.25	0.5	5	29.25	3.48	2.75	5.77	1.77	0.21	0.17	0.35
Community Integration	RSD - Rob Mooney	12r	3 \$ 16.66	\$ 41.65	0.5	5	29.54	3.51	2.77	5.83	1.77	0.21	0.17	0.35
CRP / First Aide	Aide - Crystal Myers Johnson	10a	39 \$ 10.78	\$ 420.42	6.5	6	298.15	35.43	28.00	58.84	27.66	3.29	2.60	5.46
CRP / First Aide	Aide - Shelly McLaughlin	10a	20 \$ 10.55	\$ 211.00	5	4	149.64	17.78	14.05	29.53	14.18	1.69	1.33	2.80
Body Mechanics / Eating & Food Safety	OT/PT - Kami Miller	10ot	20 \$ 16.71	\$ 334.20	4	5	237.01	28.16	22.25	46.77	14.18	1.69	1.33	2.80
Introduction to DD / Human Rights	RSD - Randy Mogler	12r	40 \$ 22.22	\$ 888.80	8	5	630.32	74.90	59.19	124.39	28.37	3.37	2.66	5.60
Grief Counseling	RSD - Randy Mogler	12r	0 \$ 22.22	\$ -	1	0	-	-	-	-	-	-	-	-
Nursing 2 class	DON - Anna Liza Raboza	10	15 \$ 29.90	\$ 448.50	3	5	318.07	37.80	29.87	62.77	10.64	1.26	1.00	2.10
Sign Language	Speech - Alisa Robb	10s	10 \$ 14.70	\$ 147.00	2	5	104.25	12.39	9.79	20.57	7.09	0.84	0.67	1.40
Human Interaction	Speech - Alisa Robb	10s	18 \$ 14.70	\$ 257.25	3.5	5	182.44	21.68	17.13	36.00	12.41	1.47	1.17	2.45
Abuse/Neglect/Etc.	Administrator - Helen Schuon	17	15 \$ 22.74	\$ 341.10	3	5	241.90	28.75	22.71	47.74	10.64	1.26	1.00	2.10
On the Job Trainer - Aide	OJT Instructor - Lynn Wuthrich	12ojt	1859 \$ 13.58	\$ 25,245.22			17,903.40	2,127.51	1,681.12	3,533.19	1,318.37	156.67	123.79	260.18
	OE						-	-	-	-	-	-	-	-
	RSD - Evie Mogler	12r	0 \$ 20.11	\$ -	5		-	-	-	-	-	-	-	-
	Administrator - Helen Schuon	17	0 \$ 22.74	\$ -	5		-	-	-	-	-	-	-	-
	LE						-	-	-	-	-	-	-	-
	RSD - Rob Mooney	12r	0 \$ 16.66	\$ -	5		-	-	-	-	-	-	-	-
	CILA						-	-	-	-	-	-	-	-
	RSD - Jenny Grow	12r	0 \$ 16.50	\$ -	5		-	-	-	-	-	-	-	-
							34,022.01	4,042.93	3,194.64	6,714.16	2,178.60	258.89	204.57	429.94

Total trainer wages 3072 \$ 47,973.74

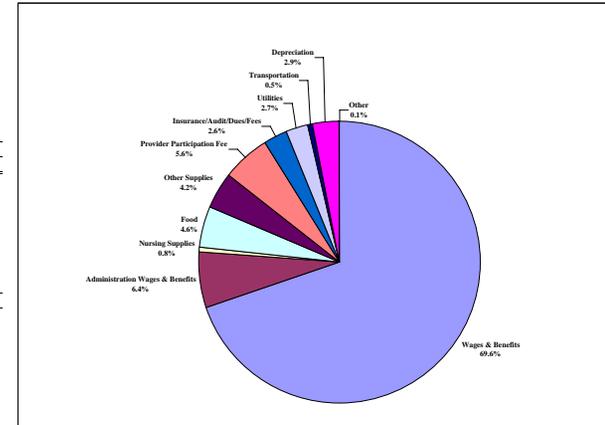
	TR	OE	LE	CILA
Drop-Outs				
Number from this Facility	25	0	0	1
Clinical Wages	\$ 4,182.00	\$ -	\$ -	\$ 306.00
Classroom Wages	\$ 2,091.00	\$ -	\$ -	\$ 153.00
In-House Trainer Wages	\$ 1,480.00	\$ -	\$ -	\$ 108.00
Completed				
Number from this Facility	52	6	5	9
Clinical Wages	\$ 13,932.00	\$ 1,904.00	\$ 1,505.00	\$ 3,009.00
Classroom Wages	\$ 27,863.00	\$ 448.00	\$ 3,009.00	\$ 6,018.00
In-House Trainer Wages	\$ 19,721.00	\$ 770.00	\$ 2,130.00	\$ 4,260.00

Schedule V

Line	TR	OE	LE	CILA
Dietary	1	1	(196.00)	(23.00)
Maintenance	6	6	(247.00)	(29.00)
Nursing	10	10	(13,086.00)	(1,555.00)
Therapy	10a	10a	(448.00)	(53.00)
OT/PT	10ot	10a	(237.00)	(28.00)
Activities	11	11	(31.00)	(4.00)
RSD	12r	12	(725.00)	(86.00)
QMRP's	12q	12	(589.00)	(70.00)
Training Wage	13	13	34,022.00	4,043.00
Day Program	15	15	(31.00)	(4.00)
Administrator	17	17	(242.00)	(29.00)
OJT	12ojt	12	(17,903.00)	(2,128.00)
Speech	10s	10a	(287.00)	(34.00)
Adjustment	10		-	(1.00)

Oakwood Estate -- 0033712

	Salary/Wage	Supplies	Other	Total	Reclass-ification	Total	Cost / Day Resident Days 5,237	Adjus-ments	Adjusted Total	Cost / Day Resident Days 5,237	% of Total Costs	% of Daily Rate	Staff Hours/ Day
A. General Services													
1 Dietary	40,305	1,970	1,290	43,565	(23)	43,542	\$8.31	-	43,542	\$8.31	6.9%	8.0%	0.67
2 Food Purchase	-	29,812	-	29,812	-	29,812	\$5.69	-	29,812	\$5.69	4.7%	5.5%	-
3 Housekeeping	-	1,640	-	1,640	-	1,640	\$0.31	-	1,640	\$0.31	0.3%	0.3%	-
4 Laundry	-	802	-	802	-	802	\$0.15	-	802	\$0.15	0.1%	0.1%	-
5 Heat and Other Utilities	-	-	17,545	17,545	-	17,545	\$3.35	-	17,545	\$3.35	2.8%	3.2%	-
6 Maintenance	14,346	483	3,624	18,453	(29)	18,424	\$3.52	-	18,424	\$3.52	2.9%	3.4%	0.17
7 Other (specify):*	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	-
8 TOTAL General Services	54,651	34,707	22,459	111,817	(52)	111,765	\$21.34	-	111,765	\$21.34	17.6%	20.5%	0.84
B. Health Care and Programs													
9 Medical Director	-	-	671	671	-	671	\$0.13	-	671	\$0.13	0.1%	0.1%	-
10 Nursing and Medical Records	25,240	4,849	-	30,089	(1,555)	28,534	\$5.45	-	28,534	\$5.45	4.5%	5.2%	0.15
10a Therapy	215,808	-	1,468	217,276	(115)	217,161	\$41.47	-	217,161	\$41.47	34.2%	39.9%	3.60
11 Activities	-	2,713	-	2,713	169	2,882	\$0.55	-	2,882	\$0.55	0.5%	0.5%	-
12 Social Services	41,355	38	2,672	44,065	(2,284)	41,781	\$7.98	-	41,781	\$7.98	6.6%	7.7%	0.34
13 CNA Training	-	-	-	-	4,043	4,043	\$0.77	-	4,043	\$0.77	0.6%	0.7%	-
14 Program Transportation	-	3,248	-	3,248	(4,041)	(793)	(\$0.15)	(793)	(1,586)	(\$0.30)	-0.2%	-0.3%	-
15 Other (specify):*	-	-	-	-	(4)	(4)	(\$0.00)	-	(4)	(\$0.00)	0.0%	0.0%	-
16 TOTAL Health Care and Programs	282,403	10,848	4,811	298,062	(3,787)	294,275	\$56.19	(793)	293,482	\$56.04	46.2%	53.9%	4.09
C. General Administration													
17 Administrative	10,855	-	-	10,855	(13,312)	(2,457)	(\$0.47)	-	(2,457)	(\$0.47)	-0.4%	-0.5%	0.06
18 Directors Fees	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	-
19 Professional Services	-	-	2,155	2,155	-	2,155	\$0.41	-	2,155	\$0.41	0.3%	0.4%	-
20 Dues, Fees, Subscriptions & Promotions	-	-	1,855	1,855	-	1,855	\$0.35	(311)	1,544	\$0.29	0.2%	0.3%	-
21 Clerical & General Office Expenses	30,162	3,762	-	33,924	-	33,924	\$6.48	-	33,924	\$6.48	5.3%	6.2%	0.26
22 Employee Benefits & Payroll Taxes	-	-	109,707	109,707	13,283	122,990	\$23.48	-	122,990	\$23.48	19.4%	22.6%	-
23 Inservice Training & Education	-	-	503	503	-	503	\$0.10	-	503	\$0.10	0.1%	0.1%	-
24 Travel and Seminar	-	-	440	440	-	440	\$0.08	(256)	184	\$0.04	0.0%	0.0%	-
25 Other Admin. Staff Transportation	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	-
26 Insurance-Prop.Liab.Malpractice	-	-	8,643	8,643	-	8,643	\$1.65	-	8,643	\$1.65	1.4%	1.6%	-
27 Other (specify):*	-	-	5,745	5,745	(5,906)	(161)	(\$0.03)	-	(161)	(\$0.03)	0.0%	0.0%	-
28 TOTAL General Administration	41,017	3,762	129,048	173,827	(5,935)	167,892	\$32.06	(567)	167,325	\$31.95	26.3%	30.7%	0.32
TOTAL Operating Expense	378,071	49,317	156,318	583,706	(9,774)	573,932	\$109.59	(1,360)	572,572	\$109.33	90.1%	105.2%	5.25
D. Ownership													
30 Depreciation	-	-	18,676	18,676	-	18,676	\$3.57	-	18,676	\$3.57	2.9%	3.4%	-
31 Amortization of Pre-Op. & Org.	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	-
32 Interest	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	-
33 Real Estate Taxes	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	-
34 Rent-Facility & Grounds	-	-	2,493	2,493	-	2,493	\$0.48	-	2,493	\$0.48	0.4%	0.5%	-
35 Rent-Equipment & Vehicles	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	-
36 Other (specify):*	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	-
37 TOTAL Ownership	-	-	21,169	21,169	-	21,169	\$4.04	-	21,169	\$4.04	3.3%	3.9%	-
E. Special Cost Centers													
38 Medically Necessary Transportation	-	-	-	-	4,041	4,041	\$0.77	(4,041)	-	\$0.00	0.0%	0.0%	-
39 Ancillary Service Centers	-	-	-	-	5,733	5,733	\$1.09	-	5,733	\$1.09	0.9%	1.1%	-
40 Barber and Beauty Shops	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	-
41 Coffee and Gift Shops	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	-
42 Provider Participation Fee	-	-	36,024	36,024	-	36,024	\$6.88	-	36,024	\$6.88	5.7%	6.6%	-
43 Other (specify):*	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	-
44 TOTAL Special Cost Centers	-	-	36,024	36,024	9,774	45,798	\$8.75	(4,041)	41,757	\$7.97	6.6%	7.7%	-
45 GRAND TOTAL	378,071	49,317	213,511	640,899	-	640,899	\$122.38	(5,401)	635,498	\$121.35	100.0%	116.7%	5.25
Current Reimbursement Rate							\$103.97			\$103.97	85.7%	100.0%	
Gain/(Loss) Per Resident / Day							(18.41)			(17.38)	-14.3%	-16.7%	
% of Costs Per Area	76.11%	7.69%	16.20%	100.00%									



APOSTOLIC CHRISTIAN HOME FOR THE HANDICAPPED, INC.
TRIAL BALANCE FYE 06/2005

Account#	Acct Description	Beginning Balance	Debit	Credit	Ending Balance	Rounded Balance	Report - Col - Row
1-1001-00	Petty Cash OE	\$500.00	\$0.00	\$0.00	\$500.00	\$500.00	0-1000-00
1-1101-00	Accounts Rec. Residents	\$11,151.21	\$558,486.51	\$496,182.81	\$73,454.91	\$73,455.00	0-1100-00
1-1101-20	Accounts Rec. Accred OE	\$46,073.76	\$585,262.22	\$586,129.73	\$46,139.25	\$49,139.00	#/NA
1-1171-00	CL. Residents S.S. OE	\$0.00	\$7,214.88	\$7,214.88	\$0.00	\$0.00	0-1170-00
1-1171-01	CL. Pkys. Resident Outi	\$110.23	\$1,409.75	\$1,328.21	\$191.77	\$192.00	0-1170-01
1-1201-00	Supplies Inventory OE	\$3,519.49	\$0.00	\$0.00	\$3,519.49	\$3,519.00	0-1200-00
1-1221-00	Prepaid Insurance OE	\$61.00	\$4,901.00	\$2,812.00	\$2,140.00	\$2,140.00	0-1220-00
1-1221-01	Prepaid Insurance WC OE	\$730.00	\$730.00	\$730.00	\$730.00	\$730.00	0-1220-01
1-1301-00	Building - Garage	\$23,004.81	\$0.00	\$0.00	\$23,004.81	\$23,005.00	0-1300-00
1-1301-02	Buildings - Oakwood	\$216,514.43	\$0.00	\$0.00	\$216,514.43	\$216,514.00	0-1300-02
1-1311-00	Buildings - Fixed Equip.	\$138,594.37	\$0.00	\$0.00	\$138,594.37	\$138,594.00	0-1310-00
1-1321-00	Furniture/Equip. OE	\$71,244.44	\$5,437.02	\$27.75	\$76,653.71	\$76,654.00	0-1320-00
1-1331-00	Equip. - Vehicles OE	\$26,309.20	\$0.00	\$0.00	\$26,309.20	\$26,309.00	0-1330-00
1-1341-00	Land OE	\$9,477.10	\$0.00	\$0.00	\$9,477.10	\$9,477.00	0-1340-00
1-1351-00	Land Improvements OE	\$61,930.67	\$0.00	\$0.00	\$61,930.67	\$61,931.00	0-1350-00
1-1361-00	Organiz. & Pre-Opr. Cost	\$26,268.92	\$0.00	\$0.00	\$26,268.92	\$26,269.00	0-1360-00
1-1401-04	Amortiz. Pre-Opr. Costs	(26,268.92)	\$0.21	\$0.00	(26,268.71)	(\$26,269.00)	0-1400-04
1-1401-05	Accum. Dep. Furn. & Fix.	(66,091.63)	\$0.00	\$2,026.34	(67,117.97)	(\$67,118.00)	0-1400-05
1-1401-11	Accum. Dep. Vehicles OE	(52,177.92)	\$0.00	(2,743.25)	(54,921.17)	(\$24,921.00)	0-1400-11
1-1401-12	Accum. Dep. Bldg. Fix. E	(97,403.99)	\$0.00	\$5,622.38	(103,026.37)	(\$103,026.00)	0-1400-12
1-1401-13	Accum. Dep. Bldg. 15 Bld	(62,046.40)	\$0.00	\$5,762.75	(66,442.16)	(\$66,442.00)	0-1400-13
1-1401-14	Accum. Dep. Bldg. Garage	(14,262.76)	\$0.00	\$919.95	(15,182.71)	(\$15,183.00)	0-1400-14
1-1401-15	Accum. Dep. Land Improve	(48,422.68)	\$0.00	\$1,580.45	(50,003.11)	(\$50,003.00)	0-1400-15
1-1401-20	Accum. Dep. Unapplied OE	\$0.00	\$20,870.00	\$0.00	\$0.00	\$0.00	0-1400-20
1-2001-00	Accounts Payable OE	(5,713.88)	\$25,341.79	\$53,073.58	(34,365.67)	(\$4,346.00)	0-2000-00
1-2171-00	Accounts Pay Dev. Trainin	\$0.00	\$143,282.25	\$144,247.62	(571.57)	(\$520.00)	0-2170-00
1-2261-00	Accrued Wages OE	(537,889.53)	\$174,516.06	\$174,668.74	(338,042.21)	(\$38,042.00)	0-2260-00
1-2271-00	Accrued Retire. Fund Pay	(116,600.00)	\$19,380.00	\$20,100.00	(117,320.00)	(\$17,320.00)	0-2270-00
1-2811-00	Donated Capital By ACHH	(441,839.39)	\$68,773.73	\$177,277.81	(660,384.47)	(\$540,383.00)	0-2810-00
1-2821-00	Donated Capital OE	(1,465,26)	\$0.00	\$201.80	(1,515,771.76)	(\$1,517,772.00)	0-2820-00
1-2831-00	Donated Capital Curr. Y	(521,150)	\$521.50	\$795.25	(715,25)	(\$765.00)	0-2830-00
1-2911-00	Accum. Operating Inc./L	\$193,660.21	\$41,511.51	\$0.00	\$235,171.72	\$235,172.00	0-2910-00
1-2921-00	Gain or Loss Current Yea	\$41,511.51	\$75,624.65	\$49,296.88	\$67,839.28	\$67,839.00	0-2920-00
1-3001-00	Resident Fees OE	\$0.00	\$597,200.00	\$1,110,052.79	(650,002.79)	(\$553,053.00)	0-3000-00
1-3021-00	Med. Necessary Transp.	\$0.00	\$4,213.53	\$8,253.74	(\$4,041.21)	(\$4,041.00)	0-3020-00
1-3111-00	Public Aid Assessment Fe	\$0.00	\$60,040.49	\$24,016.00	\$36,024.49	\$36,024.00	V-3-42
1-3461-00	Donated Labor & Products	\$0.00	\$0.00	\$765.25	(\$765.25)	(\$765.00)	0-3460-00
1-4011-00	Food Exp. OE	\$0.00	\$27,004.14	\$5,194.02	\$21,810.12	\$21,810.00	V-2-2
1-4011-01	Resident Meals Outside O	\$0.00	\$15,124.06	\$150.00	\$8,002.00	\$8,002.00	V-2-2
1-4021-00	Kitchen & Din. Room Suppl	\$0.00	\$24,844.96	\$465.01	\$1,369.65	\$1,970.00	V-2-1
1-4101-00	Wages - Administrative	\$0.00	\$33,610.88	\$3,505.80	\$30,105.08	\$30,105.00	V-1-21
1-4101-03	Wages - Kitchen	\$0.00	\$53,752.99	\$13,447.76	\$40,305.23	\$40,305.00	V-1-1
1-4101-06	Wages - Nurses RN	\$0.00	\$71,707.69	\$502.02	\$71,204.74	\$71,205.00	V-1-10
1-4101-08	Wages - Nurses' Aides	\$0.00	\$25,514.68	\$1,614.85	\$23,899.83	\$23,899.00	V-1-10a
1-4101-10	Wages - Social Services	\$0.00	\$44,029.67	\$2,674.33	\$41,355.34	\$41,355.00	V-1-12
1-4101-20	Wages - Accrued	\$0.00	\$158,125.00	\$156,188.00	\$1,937.00	\$1,937.00	V-1-10a
1-4111-00	Labor Other Fac. - Cleri	\$0.00	\$30,350.00	\$0.00	\$30,350.00	\$30,350.00	V-1-21
1-4111-05	Labor Other Fac. - Maint	\$0.00	\$14,346.00	\$0.00	\$14,346.00	\$14,346.00	V-1-6
1-4111-06	Labor Other Fac. - Nurse	\$0.00	\$0.00	\$45,965.00	(\$45,965.00)	(\$45,965.00)	V-1-10
1-4111-09	Labor Other Fac. - PT/OT	\$0.00	\$271.00	\$0.00	\$271.00	\$271.00	V-1-10a
1-4111-13	Labor Other Fac. - Admin	\$0.00	\$0.00	\$32,721.00	(32,721.00)	(\$32,721.00)	V-1-21
1-4131-01	Donated Labor - Activiti	\$0.00	\$173.25	\$0.00	\$173.25	\$173.00	V-3-27
1-4201-03	Consult. Fee - Dietary	\$0.00	\$1,299.83	\$0.00	\$1,299.83	\$1,299.00	V-3-1
1-4201-06	Consult. Fees - Medical	\$0.00	\$670.80	\$0.00	\$670.80	\$671.00	V-3-9
1-4201-09	Consult. Fees - PT	\$0.00	\$1,467.87	\$0.00	\$1,467.87	\$1,468.00	V-3-10a
1-4201-10	Consult. Fees - Soc. Ser	\$0.00	\$1,920.49	\$248.95	\$1,671.54	\$1,672.00	V-3-12
1-4211-00	Housekeeping Supplies	\$0.00	\$1,640.39	\$0.00	\$1,640.39	\$1,640.00	V-2-3
1-4221-00	Laundry Supplies	\$0.00	\$802.23	\$0.00	\$802.23	\$802.00	V-2-4
1-4231-00	Rental ACHH Office Space	\$0.00	\$2,493.00	\$0.00	\$2,493.00	\$2,493.00	V-3-34
1-4241-00	Retirement Plan	\$0.00	\$36,700.28	\$19,380.00	\$17,320.28	\$17,320.00	V-3-22
1-4251-00	FICA Taxes - OE Exp.	\$0.00	\$43,079.15	\$14,281.00	\$28,798.15	\$28,798.00	V-3-22
1-4261-00	Employee Medical Exp.	\$0.00	\$162.40	\$0.00	\$162.40	\$162.00	V-3-22
1-4271-00	Employee Promotional	\$0.00	\$1,142.34	\$187.85	\$954.49	\$954.00	V-3-22
1-4291-00	Employee Meals	\$0.00	\$15,824.32	\$0.00	\$15,824.32	\$15,824.00	V-3-22
1-4301-00	Group Ins. Premiums	\$0.00	\$41,654.51	\$0.00	\$41,655.01	\$41,655.00	V-3-22
1-4301-01	Group Ins. Disability	\$0.00	\$13,283.34	\$0.00	\$13,283.34	\$13,283.00	V-3-22
1-4311-00	Workers Comp Insurance	\$0.00	\$17,070.80	\$8,422.00	\$8,669.80	\$8,670.00	V-3-22
1-4321-20	OE Benefits - Labor	\$0.00	\$29.34	\$3,935.70	(3,666.36)	(\$3,696.00)	V-3-22
1-4331-00	Maintenance Exp.	\$0.00	\$483.26	\$0.00	\$483.26	\$483.00	V-2-6
1-4341-00	Insurance Other	\$0.00	\$21,283.70	\$12,641.00	\$8,642.70	\$8,643.00	V-3-26
1-4351-00	Maint. Exp. Outside Cont	\$0.00	\$3,623.00	\$0.00	\$3,623.00	\$3,624.00	V-3-6
1-4361-00	Utilities	\$0.00	\$14,703.23	\$848.62	\$13,854.61	\$13,855.00	V-3-5
1-4371-00	Telephone Exp.	\$0.00	\$3,705.02	\$15.00	\$3,690.02	\$3,690.00	V-3-5
1-4381-00	Activity Supplies	\$0.00	\$2,656.79	\$243.86	\$2,712.93	\$2,713.00	V-2-11
1-4391-00	Nursing Supplies	\$0.00	\$4,441.12	\$22.27	\$4,392.85	\$4,393.00	V-2-10
1-4391-02	Nursing Disposable Diap	\$0.00	\$46.14	\$0.00	\$46.14	\$46.00	V-2-10
1-4411-00	Social Service Supplies	\$0.00	\$38.45	\$0.00	\$38.45	\$38.00	V-2-12
1-4431-00	Psychological Fees	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	V-3-12
1-4461-00	Resident Dental Expense	\$0.00	\$5,733.00	\$0.00	\$5,733.00	\$5,733.00	V-3-27
1-4471-00	Travel Exp. Administrati	\$0.00	\$145.00	\$0.00	\$145.00	\$145.00	V-3-24
1-4471-01	Travel Exp. Board of Dir	\$0.00	\$294.99	\$0.00	\$294.99	\$295.00	V-3-24
1-4481-00	Travel Exp. Residents	\$0.00	\$3,277.70	\$29.82	\$3,247.88	\$3,248.00	V-2-14
1-4501-00	Promotional Other	\$0.00	\$310.61	\$0.00	\$310.61	\$311.00	V-3-20
1-4521-00	Dues, Fees, & Subscriptio	\$0.00	\$1,344.71	\$48.00	\$1,296.71	\$1,297.00	V-3-20
1-4541-00	Office Supplies	\$0.00	\$3,762.22	\$0.00	\$3,762.22	\$3,762.00	V-3-21
1-4551-00	Employee Bkground Check	\$0.00	\$78.51	\$0.00	\$78.51	\$79.00	V-3-20
1-4551-01	Driving Records Verifica	\$0.00	\$168.00	\$0.00	\$168.00	\$168.00	V-3-20
1-4561-00	In Service Training	\$0.00	\$523.32	\$20.00	\$503.32	\$503.00	V-3-23
1-4601-00	Data Processing Service	\$0.00	\$179.44	\$0.00	\$179.44	\$179.00	V-3-19
1-4621-00	Accounting & Auditing	\$0.00	\$1,976.19	\$0.00	\$1,976.19	\$1,976.00	V-3-19
1-4801-00	Depreciation Exp.	\$0.00	\$20,870.00	\$2,194.00	\$18,676.00	\$18,676.00	V-3-30
1-4901-00	Sundry	\$0.00	\$55.54	\$216.99	(\$161.45)	(\$161.00)	V-3-27

\$640,899.00
640,899

0

Fac	Pg	Line ID	Tax Cost	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Period	Square Footage	Asset Description	Year Acquired	Rounded Cost	Rounded Depreciation	Life in Years	Rounded Accum. Dep.
OE	11	1 OE-11-1	9,477.10	-	-	-	9,477.10	-	91781	342-Land	1988	9,477.00	-	-	-
OE	11	2 OE-11-2	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	11	3 OE-11-3	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	4 OE-12-4	202,314.16	78,396.40	5,057.85	83,454.25	118,859.91	40		301-Facility	1989	202,314.00	5,058.00	40	83,454.00
OE	12	5 OE-12-5	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	9 OE-12-9	3,508.83	3,508.83	-	3,508.83	-	10		316-Vinyl Floor	1988	3,509.00	-	10	3,509.00
OE	12	10 OE-12-10	9,368.50	9,368.50	-	9,368.50	-	10		343-Landscapir	1988	9,369.00	-	10	9,369.00
OE	12	11 OE-12-11	16,544.16	16,544.16	-	16,544.16	-	15		345-Driveways	1988	16,544.00	-	15	16,544.00
OE	12	12 OE-12-12	41.34	-	-	41.34	-	12		348-Parking St	1988	41.00	-	12	41.00
OE	12	13 OE-12-13	3,790.00	3,790.00	-	3,790.00	-	10		350-Soil	1988	3,790.00	-	10	3,790.00
OE	12	14 OE-12-14	26,268.92	26,268.92	-	26,268.92	-	5		354-Organizati	1988	26,269.00	-	5	26,269.00
OE	12	15 OE-12-15	457.50	457.50	-	457.50	-	8		352-Landscapir	1989	458.00	-	8	458.00
OE	12	16 OE-12-16	3,764.17	3,764.17	-	3,764.17	-	10		360-Lighting Fl	1989	3,764.00	-	10	3,764.00
OE	12	17 OE-12-17	1,548.15	1,548.15	-	1,548.15	-	10		327-Vinyl Floor	1994	1,548.00	-	10	1,548.00
OE	12	18 OE-12-18	621.00	341.80	20.70	362.50	258.50	30		349-Undertrou	1988	621.00	21.00	30	363.00
OE	12	19 OE-12-19	1,747.00	1,441.40	87.35	1,528.75	218.25	20		358-Kitchen Se	1988	1,747.00	87.00	20	1,529.00
OE	12	20 OE-12-20	1,367.52	752.32	45.58	797.90	569.62	30		344-Dainage/S	1988	1,368.00	46.00	30	798.00
OE	12	21 OE-12-21	7,277.48	6,003.48	363.87	6,367.35	910.13	20		347-Concrete	1988	7,277.00	364.00	20	6,367.00
OE	12	22 OE-12-22	7,650.00	5,049.00	306.00	5,355.00	2,295.00	25		346-Irrigation S	1988	7,650.00	306.00	25	5,355.00
OE	12	23 OE-12-23	4,287.17	2,214.64	142.91	2,357.55	1,929.62	30		351-Drainage /	1989	4,287.00	143.00	30	2,358.00
OE	12	24 OE-12-24	23,166.08	17,953.20	1,158.30	19,111.50	4,054.58	20		361-New Facilit	1989	23,166.00	1,158.00	20	19,112.00
OE	12	25 OE-12-25	23,004.81	14,262.76	920.19	15,182.95	7,821.86	25		300-Garage	1989	23,005.00	920.00	25	15,183.00
OE	12	26 OE-12-26	24,889.85	15,431.36	995.59	16,426.95	8,462.90	25		359-Fire Prever	1989	24,890.00	996.00	25	16,427.00
OE	12	27 OE-12-27	36,139.77	22,406.36	1,445.59	23,851.95	12,287.82	25		362-Water & G	1989	36,140.00	1,446.00	25	23,852.00
OE	12	28 OE-12-28	2,010.00	1,357.00	100.50	1,457.50	552.50	20		364-Cabinets &	1991	2,010.00	101.00	20	1,458.00
OE	12	29 OE-12-29	709.42	168.96	17.74	186.70	522.72	40		305-Door for Pt	1995	709.00	18.00	40	187.00
OE	12	30 OE-12-30	733.46	174.36	18.34	192.70	540.76	40		302-Door For P	1995	733.00	18.00	40	193.00
OE	12	31 OE-12-31	775.00	184.52	19.38	203.90	571.10	40		303- Back Door	1995	775.00	19.00	40	204.00
OE	12	32 OE-12-32	1,249.48	296.96	31.24	328.20	921.28	40		306-Lighting fo	1995	1,249.00	31.00	40	328.00
OE	12	33 OE-12-33	4,136.00	982.60	103.40	1,086.00	3,050.00	40		304-Awning & \	1995	4,136.00	103.00	40	1,086.00
OE	12	34 OE-12-34	1,622.65	223.28	40.57	263.85	1,358.80	40		307-Generator	1999	1,623.00	41.00	40	264.00
OE	12	35 OE-12-35	10,526.00	3,859.92	701.73	4,561.65	5,964.35	15		353-Resurface	1999	10,526.00	702.00	15	4,562.00
OE	12	36 OE-12-36	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	37 OE-12-37	108.00	32.80	7.20	40.00	68.00	15		309-Generator	2000	108.00	7.00	15	40.00
OE	12	38 OE-12-38	4,866.26	2,186.52	486.63	2,676.15	2,190.11	10		308-Carpet	2000	4,866.00	487.00	10	2,676.00
OE	12	39 OE-12-39	425.00	70.83	28.33	99.16	325.84	15		565-Counter to	2002	425.00	28.00	15	99.00
OE	12	40 OE-12-40	900.00	150.00	60.00	210.00	690.00	15		563-Counter to	2002	900.00	60.00	15	210.00
OE	12	41 OE-12-41	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	42 OE-12-42	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	43 OE-12-43	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	44 OE-12-44	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	45 OE-12-45	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	46 OE-12-46	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	47 OE-12-47	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	48 OE-12-48	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	49 OE-12-49	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	50 OE-12-50	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	51 OE-12-51	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	52 OE-12-52	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	53 OE-12-53	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	54 OE-12-54	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	55 OE-12-55	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	56 OE-12-56	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	57 OE-12-57	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	58 OE-12-58	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	59 OE-12-59	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	60 OE-12-60	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	61 OE-12-61	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	62 OE-12-62	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	63 OE-12-63	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	64 OE-12-64	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	65 OE-12-65	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	66 OE-12-66	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	67 OE-12-67	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	68 OE-12-68	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	12	69 OE-12-69	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	13	71 OE-13-71	72,884.26	52,290.79	5,716.85	58,007.64	14,876.62	13		Purchased in Pr	39942	72,884.00	5,717.00	13	58,008.00
OE	13	72 OE-13-72	5,409.27	-	386.38	386.38	5,022.89	7		Current Year Pu	2005	5,409.00	386.00	7	386.00
OE	13	73 OE-13-73	65,164.99	64,751.05	413.94	65,164.99	-	10		Fully Depreciate	37829	65,165.00	414.00	10	65,165.00
OE	13	74 OE-13-74	-	-	-	-	-	#DIV/0!		Disposed Asset:	0	-	-	#DIV/0!	-
OE	13	76 OE-13-76	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	13	77 OE-13-77	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	13	78 OE-13-78	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	13	79 OE-13-79	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	13	86 OE-13-86	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	13	87 OE-13-87	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	13	88 OE-13-88	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	13	89 OE-13-89	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-
OE	13	90 OE-13-90	-	-	-	-	-	#DIV/0!		#N/A	0	-	-	#DIV/0!	-

Section 1		Section 2		Section 3		Section 4		Section 5		Section 6		Section 7		Section 8		Section 9		Section 10		Section 11		Section 12		Section 13		Section 14		Section 15		Section 16		Section 17		Section 18		Section 19		Section 20		Section 21		Section 22		Section 23		Section 24		Section 25		Section 26		Section 27		Section 28		Section 29		Section 30		Section 31		Section 32		Section 33		Section 34		Section 35		Section 36		Section 37		Section 38		Section 39		Section 40		Section 41		Section 42		Section 43		Section 44		Section 45		Section 46		Section 47		Section 48		Section 49		Section 50	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100